

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF
CHAIN O'LAKES CORRECTIONAL FACILITY
STATE OF INDIANA

January 1, 2001 to June 30, 2006



FILED
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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Edward L. Cohn Evelyn Ridley-Turner J. David Donahue	01-13-97 to 01-31-01 02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Doug Huyvaeurt Terry Royal	01-01-01 to 01-30-06 01-31-06 to 06-30-07
Regional Finance Director	Kelley Kitchen	01-22-01 to 06-30-07



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CHAIN O'LAKES CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Chain O'Lakes Correctional Facility for the period of January 1, 2001 to June 30, 2006. The Chain O'Lakes Correctional Facility's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Chain O'Lakes Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

January 31, 2007

CHAIN O'LAKES CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on January 31, 2007, with Rod Kitchen, Administrative Assistant II; Jeannie Marrs, Accountant 6; and Kelley Kitchen, Regional Finance Director.